



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF GREENWOOD - WATER UTILITY

Principal Office: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF GREENWOOD - WATER UTILITY**Utility Address:** 102 NORTH MAIN STREET

P.O. BOX D

GREENWOOD, WI 54437

When was utility organized? 12/31/1911**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: LONNA KLINKE**Title:** CITY CLERK**Office Address:**

102 NORTH MAIN ST

P.O. BOX D

GREENWOOD, WI 54437

Telephone: (715) 267 - 6205**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MICHAEL L FOTH**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W. 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225**Fax Number:** (715) 384 - 3463**E-mail Address:** mfoth@habco.com**Date of most recent audit report:** 1/25/1999**Period covered by most recent audit:** December 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JEFFREY W. HOEPER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

102 NORTH MAIN ST.

P.O. BOX D

GREENWOOD, WI 54437

Telephone: (715) 267 - 6205**Fax Number:****E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

THOMAS ABEL

DAVID HANSEN

KURT HUMKE

VICKIE WATERS

MICHAEL YAEGER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	172,166	162,859	1
Operating Expenses:			
Operation and Maintenance Expense (401)	83,234	85,869	2
Depreciation Expense (403)	24,737	23,379	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,678	17,718	5
Total Operating Expenses	125,649	126,966	
Net Operating Income	46,517	35,893	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	46,517	35,893	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,649	2,428	9
Miscellaneous Nonoperating Income (421)	395	141	10
Total Other Income	4,044	2,569	
Total Income	50,561	38,462	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	50,561	38,462	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	399	1,644	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	399	1,644	
Net Income	50,162	36,818	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	389,895	353,077	19
Balance Transferred from Income (433)	50,162	36,818	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	440,057	389,895	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned	3,649	4
Total (Acct. 419):	3,649	
Miscellaneous Nonoperating Income (421):		
Miscellaneous	395	5
Total (Acct. 421):	395	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	172,166	0	0	0	172,166	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	172,166	0	0	0	172,166	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,286,570	1,225,833	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	282,381	257,077	2
Net Utility Plant	1,004,189	968,756	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	7,020	34,498	7
Total Other Property and Investments	7,020	34,498	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	65,791	26,418	8
Temporary Cash Investments (132)	30,542	24,574	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,114	26,691	11
Other Accounts Receivable (143)	4,445	4,445	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,654	6,497	14
Materials and Supplies (150)	10,483	9,856	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	151,029	98,481	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,162,238	1,101,735	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	123,446	93,446	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	440,057	389,895	23
Total Proprietary Capital	563,503	483,341	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	11,637	11,834	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	11,637	11,834	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,646	2,066	28
Payables to Municipality (233)	2,992	24,477	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	187	32
Other Current and Accrued Liabilities (238)	2,789	2,789	33
Total Current and Accrued Liabilities	8,427	29,519	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	578,671	577,041	38
Total Liabilities and Other Credits	1,162,238	1,101,735	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,286,570	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,286,570	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	282,381	0	0	0	9
Total Accumulated Provision	282,381	0	0	0	
Net Utility Plant	1,004,189	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	257,077				257,077	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,737				24,737	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	567				567	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,304	0	0	0	25,304	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	282,381	0	0	0	282,381	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,483	9,856	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	10,483	9,856	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	93,446	1
Changes during year (explain):		
Addition - Main extension in TIF District	30,000	2
Balance end of year	123,446	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Local Share of Water Project	12/31/1993	12/11/2000	5.00%	11,637	1
Total for Account 223				11,637	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	17,678	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	17,678	
Taxes paid during year:		
County, state and local taxes	17,678	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	17,678	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Advance from Municipality	187	399	586	0	2
Subtotal	187	399	586	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	187	399	586	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	577,041	0	0	0	0	577,041	1
Add credits during year:							
For Services	5,237					5,237	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
Adjustment to P.Y. special assessment	3,607					3,607	5
Balance End of Year	578,671	0	0	0	0	578,671	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Special Assessments Receivable	7,020	3
Total (Acct. 125):	7,020	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,114	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,114	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Other Accounts Receivable	4,445	11
Total (Acct. 143):	4,445	
Receivables from Municipality (145):		
Special Assessment	11,654	12
Total (Acct. 145):	11,654	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Due to Other Funds	2,992	16
Total (Acct. 233):	2,992	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,256,201	0	0	0	1,256,201	1
Materials and Supplies	10,169	0	0	0	10,169	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	269,729	0	0	0	269,729	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	577,856	0	0	0	577,856	6
Other (specify):					0	7
Average Net Rate Base	418,785	0	0	0	418,785	
Net Operating Income	46,517	0	0	0	46,517	8
Net Operating Income as a percent of						
Average Net Rate Base	11.11%	N/A	N/A	N/A	11.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	108,446	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	414,976	3
Other (Specify):		4
Total Average Proprietary Capital	523,422	
Net Income		
Net Income	50,162	5
Percent Return on Proprietary Capital	9.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

On 2/22/00 I spoke with Lonna Klinke about the adjustment to account 321 on page W-8 of \$22,784, told her the balance sheet is off by that amount and that we need adjusting entries. She will talk to auditor and get back to me
PJL

Per call from Mike Foth of Hawkins Ash Baptie on 2/24/00, the report should be balanced by taking \$22,784 from a/c 311. Look at '96 report confirms that this is the proper correction.
PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 20, 1999

Ms. Lonna Klinke, City Clerk
City of Greenwood Water Utility
102 North Main Street
P.O. Box D
Greenwood, WI 54437-0904

1998 Analytical Review DWCCA-2380-PJL

Dear Ms. Klinke:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. During our review we noted that while you report \$1,545 for Chemicals in Account 630 of the Water Operating and Maintenance Expenses schedule on page W-5, you do not report any water treatment plant on page W-14. Please explain.

2. In the future, please be sure to report the total number of kilowatts used on line 26 of the Pumping and Purchased Water Statistics schedule on page W-10. We updated our copy of the 1998 report to show 135,000, not the 135 reported. Please verify that the number should be 135,000.

3. During our review we noted that the utility's 6 inch water meter was not reported as tested in either 1997 or 1998. If you are in fact using that meter, it should be tested yearly as required per Wisconsin Administrative Code PSC 185.76. Please explain.

Please provide your response to this letter within 30 days. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1999 analytical review letters\May 20 99 rev letters L 1.dc

Bruce Schmidt calling utility re: their response to # 3.

Response recieved on 6/4/99.

#1, response indicated that floride & chlorine are added to the system. I

FINANCIAL SECTION FOOTNOTES

called Adam Waldera & he got the data for page W-14.

#2, kwh should be 135,000.

#3, The meter head is replaced every year, ok per Bruce Schmidt.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	170,602	1
Total Sales of Water	170,602	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,564	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,564	
Total Operating Revenues	172,166	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	52,157	5
General Operating Expenses (680-690)	31,077	6
Total Operation and Maintenance Expenses	83,234	
Other Operating Expenses		
Depreciation Expense (403)	24,737	7
Amortization Expense (404)		8
Taxes (408)	17,678	9
Total Other Operating Expenses	42,415	
Total Operating Expenses	125,649	
NET OPERATING INCOME	46,517	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	361	13,101	47,937	4
Commercial	52	4,454	12,654	5
Industrial	6	31,063	35,413	6
Total Metered Sales to General Customers (461)	419	48,618	96,004	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		68,413	8
Other Sales to Public Authorities (464)	14	2,164	6,185	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	434	50,782	170,602	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	68,413	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	68,413	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,564	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,564	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,094	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,855	3
Chemicals (630)	1,545	4
Supplies and Expenses (640)	9,142	5
Repairs of Water Plant (650)	4,269	6
Transportation Expenses (660)	1,252	7
Total Plant Operation and Maintenance Expenses	52,157	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,169	8
Office Supplies and Expenses (681)	1,543	9
Outside Services Employed (682)	3,168	10
Insurance Expense (684)	6,448	11
Employees Pensions and Benefits (686)	12,048	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	701	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	31,077	
Total Operation and Maintenance Expenses	83,234	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,133	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		455	2
Net property tax equivalent		17,678	
Social Security			3
PSC Remainder Assessment			4
Other (specify): NONE			5
Total tax expense		17,678	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229560				3
County tax rate	mills		9.715880				4
Local tax rate	mills		7.785320				5
School tax rate	mills		14.900870				6
Voc. school tax rate	mills		1.976630				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.608260				10
Less: state credit	mills		2.387370				11
Net tax rate	mills		32.220890				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.785320				14
Combined School Tax Rate	mills		16.877500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.662820				17
Total Tax Rate	mills		34.608260				18
Ratio of Local and School Tax to Total	dec.		0.712628				19
Total tax net of state credit	mills		32.220890				20
Net Local and School Tax Rate	mills		22.961513				21
Utility Plant, Jan. 1	\$	1,225,833	1,225,833				22
Materials & Supplies	\$	12,811	12,811				23
Subtotal	\$	1,238,644	1,238,644				24
Less: Plant Outside Limits	\$	397,220	397,220				25
Taxable Assets	\$	841,424	841,424				26
Assessment Ratio	dec.		0.868964				27
Assessed Value	\$	731,167	731,167				28
Net Local & School Rate	mills		22.961513				29
Tax Equiv. Computed for Current Year	\$	16,789	16,789				30
Tax Equivalent per 1994 PSC Report	\$	18,133					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,133					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	68,020		4
Structures and Improvements (311)	92,015		5
Collecting and Impounding Reservoirs (312)	56,324		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	173,343		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	33,538		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	423,240	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,168		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,589		20
Total Pumping Plant	77,757	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,153		23
Total Water Treatment Plant	21,153	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			68,020	4
Structures and Improvements (311)		(22,784)	69,231	5
Collecting and Impounding Reservoirs (312)			56,324	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			173,343	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			33,538	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(22,784)	400,456	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		22,784	22,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,168	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,589	20
Total Pumping Plant	0	22,784	100,541	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,153	23
Total Water Treatment Plant	0	0	21,153	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	117,151		26
Transmission and Distribution Mains (343)	432,059	34,312	27
Fire Mains (344)	0		28
Services (345)	38,363	6,825	29
Meters (346)	47,039	12,370	30
Hydrants (348)	25,286	7,230	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	660,098	60,737	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,460		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	40,125		38
Other Tangible Property (390)	0		39
Total General Plant	43,585	0	
Total utility plant in service directly assignable	1,225,833	60,737	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,225,833	60,737	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			117,151 26
Transmission and Distribution Mains (343)			466,371 27
Fire Mains (344)			0 28
Services (345)			45,188 29
Meters (346)			59,409 30
Hydrants (348)			32,516 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	720,835
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,460 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			40,125 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	43,585
Total utility plant in service directly assignable	0	0	1,286,570
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,286,570

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,028	4,028	1
February			4,122	4,122	2
March			4,184	4,184	3
April			4,473	4,473	4
May			5,153	5,153	5
June			5,039	5,039	6
July			6,056	6,056	7
August			5,154	5,154	8
September			4,745	4,745	9
October			5,453	5,453	10
November			4,495	4,495	11
December			5,883	5,883	12
Total for year	0	0	58,785	58,785	
Less: Measured or estimated water used in main flushing and water treatment during year				1,800	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				56,985	16
Less: Water sold				50,782	17
Losses and unaccounted for				6,203	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				352	21
Date of maximum: 5/24/1998					22
Cause of maximum:					23
Back wash					
Minimum gallons pumped by all methods in any one day during reporting year				84	24
Date of minimum: 1/17/1998					25
Total KWH used for pumping for the year				135,000	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GREENWOOD	10	74	8	350	Yes	1
GREENWOOD	11	62	8	350	Yes	2
GREENWOOD	12	81	8	350	Yes	3
GREENWOOD	13	72	8	350	Yes	4
GREENWOOD	3	42	5	250	Yes	5
GREENWOOD	4	41	8	350	No	6
GREENWOOD	5	41	8	350	Yes	7
GREENWOOD	6	208	8	350	Yes	8
GREENWOOD	7	208	8	350	Yes	9
GREENWOOD	8	75	8	350	Yes	10
GREENWOOD	9	63	8	350	Yes	11

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#11	#12	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	???	???	???	5
Year Installed	1992	1992	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9
Year Installed	1992	1992	1992	10
Type	OTHER	OTHER	OTHER	11
Horsepower	2	2	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#3	#4	14
Location	GREENWOOD	GREENWOOD	GREENWOOD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	???	LAYNE	REDJACKET	18
Year Installed	1992	1972	1975	19
Type	OTHER	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	50	50	50	21
Pump Motor or Standby Engine Mfr	???	U.S.	??	22
Year Installed	1992	1972	1971	23
Type	OTHER	ELECTRIC	ELECTRIC	24
Horsepower	2	20	2	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRANDFOSS	JACUZZI	REDJACKET	5
Year Installed	1984	1972	1983	6
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9
Year Installed	1984	1972	1983	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	2	2	2	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	GREENWOOD	GREENWOOD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	???	???		18
Year Installed	1992	1992		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	???	???		22
Year Installed	1992	1992		23
Type	OTHER	OTHER		24
Horsepower	2	2		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4 5
Year constructed	1972		6
Primary material (earthen, steel, concrete, other)	CONCRETE		7 8
Elevation difference in feet (See Headnote 3.)	60		9 10
Total capacity in gallons	350,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	550	0	0	0	550
P	D	4.000	1,890	0	0	0	1,890
M	D	6.000	35,844	330	0	0	36,174
M	D	8.000	5,432	0	0	0	5,432
P	D	8.000	12,343	3,000	0	0	15,343
M	D	12.000	220	0	0	0	220
Total Within Municipality			56,279	3,330	0	0	59,609
Total Utility			56,279	3,330	0	0	59,609

1
2
3
4
5
6

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	365	0	0	0	365		1
M	1.000	18	10	0	0	28		2
M	1.500	7	0	0	0	7		3
M	2.000	13	0	0	0	13		4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000		1			1		7
Total Utility		406	11	0	0	417	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	396	22	0	0	418	24	1
1.000	8	1	0	0	9	0	2
1.500	11	1	0	0	12	0	3
2.000	10	0	0	0	10	0	4
3.000	1	0	0	0	1	0	5
4.000	1	1	0	0	2	0	6
6.000	1	0	0	0	1	0	7
Total:	428	25	0	0	453	24	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	361	41	1	4	11	0	418	1
1.000	0	6	1	1	1	0	9	2
1.500	0	6	2	3	1	0	12	3
2.000	0	5	1	1	3	0	10	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	361	58	6	12	16	0	453	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	69	5			74	2
Total Fire Hydrants	69	5	0	0	74	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	69
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

Client codes to different expense account.

Water Utility Plant in Service (Page W-08)

Account 321 adjustment is per 4/9/99 letter from utility, they had accidentally left this amount out of the 1997 and 1998 reports. Adjusted by PJJL on 4/14/99.

Per call from Mike Foth of Hawkins Ash Baptie on 2/24/00, the report should be balanced by taking \$22,784 from a/c 311. Look at '96 report confirms that this is the proper correction.

PJJL

Pumping and Purchased Water Statistics (Page W-10)

kwh changed from 135 to 135,000 per utility's response to review letter.

PJJL

Reservoirs, Standpipes & Water Treatment (Page W-14)

Water treatment plant data added per phone call to Adam Waldera on 9/1/99.

PJJL

Water Mains (Page W-15)

Additions from main project in TIF District, financed by TIF.

Water Services (Page W-16)

Financed by Customer Contributions
